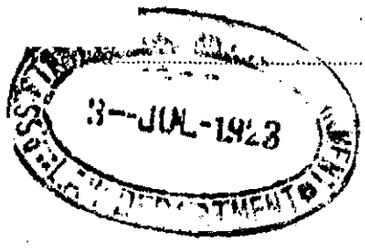
Law (Commercial) (1923) Department

Ordinary SERIES.

G.O. No. 1281

DATED 12-9-23

Law (Education) **DEPARTMENT.**



192 *Registered* L. Ed. 286/192
3/7/23

Subject.

Budget Estimate for 1923-24 - Elementary Education fund Taluk Board, Kollegal.

ENCLOSURES.
No. Budget estimate & 1 letter
Spare copies

R.C.P. No. 22-B-3/22-23[A]

Station Madras, *Dated the* 27th June 1923.192

From (Name) R. Littlehailes Esq. M.A.,

(Designation) Director of Public Instruction

To The Secretary to the Government of Madras,

Law (Education) *Department.*

~~Sir,~~

Read:- Letter Ref. No. 145 of 23 dated 7th June 1923 from the President, Taluk Board, Kollegal.

S u b m i t t e d.

2. The credit taken for a provincial contribution in the Budget Estimate for 23-24 under the proviso to section 37 of the Madras Elementary Education Act includes Rs 10000 required for the construction of an elementary school building at Kollegal. The credit taken may be deleted and the attention of the Taluk Board may be invited to the remarks made by the District Educational Officer. Therefore the Board can be allowed to

for 23-24 only for a sum of Rs 12,237 subject to su quent adjustment, with reference to the savings, if out of the recurring subsidies paid in 22-23.

(3) It is presumed that the provision made in the budget estimate for 23-24 under salaries of managers include an adequate amount required for the payment of the compensatory allowance in lieu of capitation allowance (vide para 2 of the President's letter dated 2nd February 1923 to the District Board, enclosed).

(4) The figures entered in the summary under credits are incorrect and the Board may be directed to adopt the appropriate figures. The actuals of 21-22 would close with a balance of Rs 7,768 (Receipts:-Rs 31,091 minus Rs 23,323 charges) and the Board has not indicated how it was utilise

LOCAL FUND DEPARTMENT.

KOLLEGAL TALUK.

Received on

Registered on

NO.

SUBJECT.

in the budget only on the understanding that half the cost will be borne by the Board and the other half by Government. But now it has been deleted as desired by you.

3. The sum of Rs 1797 referred to in para 2 of your letter was included in the amount of Rs 15825 in the credit side under Appropriation from Government grant--(ii) under the proviso to section 37 of the act. On a perusal of the printed items given under - Capital-- in G.O. No. 1201 Law (Education) dated 10-10-2[illegible] it would be observed that there is no printed item to appropriate the sum of Rs 1797 direct from Government grant to the capital receipt, and hence it was taken credit from Government grant to-Education--Ordinary- in the first instance and thence appropriate to the--Capital- and shown against "appropriation from Education-Ordinary" under capital.

4. With regard to the provision of Rs 25,000 for construction of Elementary School building at Kollegal, I have to state that on receipt of an audit memorandum from the President, District Board, Coimbatore, on the budget of this Taluk Board, it was suggested in my letter R.O.C. No. 145/K.T.B of 23 dated 2-7-23(Copy enclosed) to reduce this sum to Rs 10,000 and accordingly the District Board have passed the budget of this Taluk Board with the modification suggested in this office. Since the District Board have adopted the figures furnished and the consolidated budgets despatched to Government, I think it will not be wise to alter the figures. If you have no objection to alter the figures the amount of Rs 10,000, provided in the consolidated budget may be expunged.

5. The total Revenue of the Taluk Board as per Revenue account in page 39 of the budget was only Rs 10869, and the same is further reduced by the District Board to Rs 8269 by reducing sum of Rs 2000/- under Land Cess. Thus the total revenue of the Board as budgetted for comes to only Rs 8869. Owing to the isolated condition and the peculiar nature of the Taluk, the receipts of this Taluk Board are comparatively very low than the disbursement

ner l Revenue. In the year 22-23, it was not at all possi
run the services without a temporary help from Government. T
e Government were then pleased to sanction in their G.O. N
dated 28-6-22 a commissioner's grant of Rs 1600/- for
inference of the Education and Medical institution
rd.

6. The sum of Rs 250 and Rs 250 shown in the revi
time for 22-23 and the budget estimate for 23-24 respecti
have been shown in the appropriate columns.

7. The detailed items under "Capital" items have al
been shown as prescribed in G.O. No. 1201 L (Ins tion) d
-10-22.

8. To avoid delay, I send the Elementary Education
budget estimate for 23-24 prepared as per your instr
the reply from the President, District Board, Tumkur
ures as altered in his office as received only yesterday
budget will be placed before the next meeting of the Tal
rd and its resolution sent to you soon after the meeting.

I have the honour to be,

Sir,

Your most obedient servant

President, Taluk Board.

Copy of this Office letter R.C.C. No. [illegible] dated the 2nd February 1923, from the President, Taluk Board, Kollegal to the President, District Board, Coimbatore.

******

With reference to your letter R.C.C. No. 3132/[illegible] of 2[illegible] dated the 25th January 1923, I have the honour to state as follows:

2. The total No. of teachers under the Kollegal Taluk Board on each scale with their pay and allowances is furnished herewith in a separate list attached.

With reference to Director of Public Instructions Proceedings C. No. 1515 [illegible] of 29 dated 16-11-29 and with reference to R.C. No. 1164 Dev Education dated 3-10-29 the capitation allowance hitherto paid to the board School Masters, has been completely abolished and consequently their pay has been reduced by Rs 36 per annum per teacher.

3. In regard to para 3 of your letter, I have to inform you that if the teachers are to be paid only the allowances paid by Government in the year 1921-22 the additional amount provided for 49 untrained teachers now in service, as compensation in the lieu of capitation allowance which comes to Rs 1764 may be deducted from salaries of masters and the balance of Rs 2598/- will be the actual amount required for 23-24. Apart from this the Taluk Board has to pay a contribution of Rs 2520 to Elementary Education Fund from its general revenue being half the cost of war allowance paid to the teachers. It is only on the above understanding the Government pay half the cost. Provision has made in the budget for the allowances paid by Government in the previous years. I am therefore of opinion that there can be no material saving if the revision of scale is adopted as suggested by you except the of Rs 1764 referred to in supra. If this amount of Rs 1764 provided for untrained teachers as compensation in lieu of capitation allowance is considered [illegible] be made in the revised budget for 23-24 for the additional, untrained teachers are to be replaced by trained [illegible]

ie soon after they are discharged from the training school and they will have to be paid the increased rate of pay.

4. With reference to para 4 of your letter, I have to poin out that the Taluk Board is paying a house rent of Rs 660 a year and additional accommodation is to be provided as per letter No. 1079 dated 1-11-23 of the Sub Assistant Inspector, at a cost of Rs 240/- a year, for the Town Elementary School, Kollegal in whic more than 400 pupils are studying at present, and a provision of Rs 25000 was made in the budget for constructing a school buildin for the same. The Taluk Board in its financial condition will no be in a position to find funds from its own resources for construc ng the school building and accordingly credit was taken from overnment grant for Rs 25000; as application for funds was ubmitted to Government in this office Dis No. 728/22 dated 11-10 ith reference to G.O. No. 1609 L & M dated 7-9-22. If the istrict Board consider that the budget estimate as passed by the aluk Board, cannot be accepted, the amount of Rs 25000/- may be educed to Rs 10000 in the current year and the balance may be aid in the next year as the building cannot be completed in one ear. Further a sum of Rs 1100 provided under D. Public Health-- apital- (3) Drainage (4) construction of drains, may also be eleted since the Government in their Government Memorandum o. 15093-1 P.H. dated 5" January 1923 have declined to sanction he amount from Government grant. This G.O. was received only fter the budget was passed and sent to you and hence it was not nitted from the budget provision. If the amount of Rs 15000 und iucation-Capital- and Rs 1100/- under D. Public health-Capital- re deducted, then the amount taken credit under Government grant ill be Rs 45545-16100 = 29445.

In the above circumstances, I have to inform you that he budget estimate has been so framed as to obviate further etrenchment and I may also say that no further retrenchment is ossible and that the provision made in the budget, is only for he actual requirement.

5. A list of all the expenditure of non-recurring [illegible] for which provision is made in the budget is furnished herewith.

6. Details for Rs 45545 taken credit under Government [illegible] are given below:--

1. G.O. No. 1132 dated 26-[illegible]-21	Rs 1468	For Government [illegible]
,, 1541 dated 22-10-21	564	[illegible]
R.T.,I proceedings 29-11-22	2452	[illegible]
G.O. No. 222 dated 24-2-22	9184	Usual [illegible]
,, 805 dated 14-3-22	10[illegible]1	
,, 164 dated 3-10-22	1980	Compilation [illegible]
	16669 or 70	

Elementary Education - Capital.

Construction of Town Elementary school building.	25000

D. Public Health--General--Ordinary

Medical relief:--. Staff

Pensionary contribution to assistant surgeon Kolar.	1175

--Do-- Capital -- 3 Drainage.

Construction of drain in old post office road.	1600
--Do-- in Devanga street.	1100
	Rs 45545

7. In the Revenue account in page 39 of the budget, cess it has been taken for Rs 854[illegible] under Land cess. The statement furnished by the Collector does not show whether this sum is half of the total Land Cess to be collected and credited to the Taluk or the full amount to be equally shared between the Taluk and the District Boards. If only half the amount is to be taken credit for the total credit under the Revenue account will be only Rs [illegible]; and thereby the closing balance of the budget will be raised from Rs -30583 to Rs -35095.

True Copy

[illegible]

Statement showing the figures as finally adopted by the

Actual 1921-22.	Revised Budget 1922-23.	Heads.	
		Debits.	
		Service Account.	
		C. Education Elementary Ordinary.	
20683	27830	1. Staff.	25522 (b)
1951	2790	2. Contingencies and Equipment renewals.	2700 (a)
24	300	3. Prizes and Scholarships.	530
265	800	4. Repairs to buildings, Total Running charges.	1500
		5. Interest on repayment of loans.	
23323	31720	Total Elementary Education charges.	26552
		Education other than Elementary.	
		(4) Prizes and Scholarships.	
		Total Ordinary charges.	
		Capital	
36	1798	(1) Land and Buildings.	11,10

(1) G.O. No. 1132 dated 26-9-22 Rs 806/-
,, 1541 dated 28-10-21 564/-
E.P.I Proceedings 29-11-22 2452/-
G.O. No. 222 ,, 24-2-22 9184/-
,, 305 dated 14-3-22 1021/-
,, 2111 dis ,, 1-11-22 1798/-
(illegible)
15825/-

(2) G.O. No. 1132 [illegible]
,, 1541 dated [illegible]
,, 222 ,, [illegible]
,, 305 ,, 14-3-[illegible]
Construction of [illegible] Buildings. [illegible]

(a) House rent Rs 1000
Mixed contingency 1200
Money order commission 150
Furniture 200
Books and maps. 150
2700

(b) Salaries of masters Rs [illegible]
Stipend to teachers. [illegible]
Travelling allowance [illegible]
Sweepers and servants. [illegible]
22[illegible]

luk Board in its budget for 23-24 under C. Elementary Educat-io

tual 1-22.	Revised budget 22-23.	Heads.	Budget 23-24.
		Credits.	
		1. Service Accounts.	
		C. Education -- Elementary-Ordinary.	
		1. Education-tax.	
		2. Fines and penalties.	
423	250	3. Income from investments	
1813	1800	4. School Fees.	
75	12	5. Other receipts	
		6. Appropriation from Government Government grant.	
	(i)	(1) Under ~~the~~ section 37	
60	15825	(ii) Under proviso to section 3'	
		7. Appropriation from Endowment and contribution.	
20	15631	8. Appropriation from Revenue to Elementary Education--Ordinary	
	1798	Second :- 9. Appropriation to Elementary Education-- Capital.	
91	31720	Total Elementary Education--Ordinary- Receipts.	
		Capital:--	
		1. Capital receipts.	
		2. Appropriation from endowment and contributions.	
		3. Appropriation from loans.	
	1798	4. Appropriation from Education Ordinary.	
		5. Appropriation from Revenue account of the local authority-	

SUMMARY.

	Opening Balance.	Debits.	Credits.
	2	3	4
Ordinary.		26552	3025
Capital.		10000	

Submitted to the Director of Public Instruction.

2. Details of the provision of Rs 22237 under section 7 of the Credit (Ordinary) account include Rs 10000 the cost of constructing a school building. Para 4 of the Taluk Board President's letter to the District Board President shows that this is intended to be a first contribution towards a total contribution of Rs 25000. So far as I know, plans and estimates have not been prepared for a new building, and the estimate of Rs 25000 for an elementary school building is, in my opinion, far too high. I recommend that the provision of Rs 10000 be deleted, and that the Board be asked to address Government separately on [illegible]

19.6.23

District Educational Officer,
Coimbatore and the Nilgiris.

DESPATCHED
19 JUN 1923

Dated 21 - 2 -1923

Forwarded to the District Educational Officer Coimbatore and the Nilgiris, the budget estimates of Elementary Education Fund of the following local bodies, in pursuance of resolution no. 99 and 126 dated 15th February 1923, and in continuation of this office N.R.C, no. 22/23 dated 20th February 1923 for favour of remarks and return.

1. Kollegal Taluq Board, (authorised to P. B. provision)
2. Pollachi
3. Coimbatore
4. Gobichettipalaiyam Taluq Board
5. Udmamalpet Municipality
6. Coimbatore "
7. Tiruppur " (nil)

Mr. Arangasamy Pillay

President, District Educational Council

INSPECTOR OF SCHOOLS
Regn. 216/23
23 FEB 1923
COIMBATORE

R.O.C.No.216 C/23

Dated 17-3-1923.

DISTRICT EDUCATIONAL COUNCIL
MAR 26 1923
COIMBATORE

Returned to ~~the~~ President, District Educational Council, Coimbatore with reference to his endorsement R.O. No.22/23 dated 21-2-23.

2. The budget estimate for 1923-24 comes to Rs.32000/- against the revised estimate for 1922-23 of Rs.31470-0-0. The former amount however includes a Provincial grant of Rs.1468/- towards the cost of the Kollegal Girls' School, so that the expenditure from the Taluk Board funds on elementary education is proposed to be reduced from Rs.314 to Rs.30532/- . This, I think, should be pointed out to Government.

3. I also think that the District Educational Council should record its opinion that it should be possible to erect a building for the Town Higher Elementary School

school for less than Rs.25000/- and that the attention of the Taluk Board should be invited to the plan and estimates issued

Ut. II-1a (a)—48,962—2-2-22. (6)

Y. (Ed.) DEPARTM

	Date.	Initials.
hen received for Fair-copying.		
hen copied ..		
hen examined		
hen signed ..	13/9	
hen despatched ..		

Budget
Education - Kollegal Dt
1923-24 appd.

EAD AGAIN G.O. No. ....., dated ..... 192 .

" " " " ....., " ..... 192 .

READ ALSO;—

C. No. 286 (A, From the ....., No. ....., dated 192

" " ..... " " ..... " ....., " 192

" " ..... " " ..... " ....., " 192

No. 1281, dated 22-9- 192 3

The budget estimate of the Elem
Ed. fund under the control of the Dt
Collegal, for the year 1923-24 is appd
subject to the following remarks:—
(i) The credit taken in the budge
estimate for 1923-24 for Govt contribut
under the proviso to Section 37 of the E.
Act will be reduced to Rs 12,237/-
bject to subsequent adjustment wi
ference to the savings, if any, on
recurring subsidies paid in 1922-2
(ii) The sum of Rs 10,000 required
construction of a School building
Kollegal should be met from loan

The sum of Rs 10,000 entered (in the budget estimate for 1923-24) under "Deduct – Appropriation to Elem. Edn. – Capital" & under "Capital – Appropriation from Edn. – ordinary" should accordingly be omitted. The Attention of the Bd is also invited to para 3 of the D.E.O's remarks on the budget in his endt no 2160/23 17.3.23

p. 9, c. f.

para 3 on pp 13-1

(III) It is presumed that the provision made in the budget estimate for 1923-24 under "Salaries & Masters" includes an adequate amount required for the payment of the compensatory allowance in lieu of capitation allowance.

(IV) The actuals of 1921-22 close with a balance of Rs ~~7,768~~ 7732 and the Board has not indicated how it was utilized. The President is now requested to make a special report on the point.

(V) In view of the large deficit in the Bd's general budget, the contribution from the Bd's general revenue to the E.E. fund for 1923-24 will be reduced from Rs 12,225 to Rs 10,37 the resulting deficit which may arise thereby should be avoided by keeping the expenditure within the income.

as a special case

(VI) The figures entered in the Summary under credits is incorrect & the Bd should adopt the appropriate figure.

The P T B. Kollegal (with copy of para 3 D.E.O's remarks)
D.B. Coimbatore
do
RFA
FD
Dp

DESPATCHED 15 SEP 1923

27/7/23 27/7/23

24.7.23

Note

The contribution for 1923-24 is Rs 12,225 against Rs 15,820 for 1921-22 & Rs 15,631 for 1920-21. Since the contribution for 1920-21 was Rs 10,073 the proposed contribution of Rs 12,225/- for 1923-24 may be accepted. The Bd's financial condition is not as satisfactory as in the preceding last year.

p. 149 & 150 1607 of 22.12.21

acceptance of draft

27.7.23 27/7/23

Law Comm. 2861/A1 30.7.23

DY JUL 1923 18101

the provn in the Bd
general budget for
E-Education was Rs 13520
but the Dt. Bd has
since reduced it to
Rs 7,792. The budget
as revised with refce
to the actual opening
balance on 1.4.1923
still closes with a
deficit of Rs 33,759, and
even after effecting
retrenchments in services
other than E Education there
will be a deficit of
33147
~~32847~~ which it is
possible to wipe
In these circumstances
does not seem advisable
insist on ~~possible~~ ~~for~~ the Board
~~provide~~ providing
more than its usual
contribn of Rs 10,373
the current year.
This Bd has at large
~~a balance of Rs 7,205 at the~~

to increase its contribn for this year
The Law (Gen) Department may be
requested to accept Rs 10373
as the Bd's contribn in ye 23-24

5.9.23

This Board is practically bankrupt. Law (Sch) & Law (Edn) do not accept it
must go to Finance

Law (Edn).

Law Edn/6,

The Bd does not levy an edn tax. Lib. propose
to reduce the contribution from Rs 12,237 to
Rs 10,373 for the year 1923-24. If this is accepted
the E.E. budget will result in a deficit of
Rs ~~2,664~~ 1864 but in view of the fact that the
general budget of the Board also close
with a huge deficit of Rs 33,147 & since
the contribution for 1920-21 was only Rs ~~10,373~~ 10,013
this depth needed insist upon a contribution ~~suggest~~
of more than Rs 10,373 for 1923-24. If this
is accepted the draft may issue with the
~~addition of clause (vi)~~ clause (v) now